

# Memorandum

To: Honorable Betty T. Yee, Chair  
Honorable Judy Chu, Ph.D., Vice Chair  
Honorable Bill Leonard, Member, Second District  
Honorable Michelle Steel, Member, Third District  
Honorable John Chiang, State Controller

Date: November 28, 2007

From: Kari Hammond, Division Manager  
External Affairs Department, Outreach Services Division

Subject: **Tax Appeals Publications-Update on Revisions**

Attached for your reference is a matrix that identifies the current publications offered to taxpayers to assist them with the Board appeals and hearing processes. The matrix provides a brief description of each publication, the last revision date, and the status of necessary revisions due to the new Rules for Tax Appeals.

As shown on the attached matrix, the Board publishes 10 publications that contain information about the Board appeals and hearing processes. Only two of the publications need to be updated to incorporate the changes due to the new Rules for Tax Appeals.

- Publication 17, *Appeals Procedures Sales and Use Taxes and Special Taxes*
- Publication 81, *Franchise and Personal Income Tax Appeals*

These two publications are currently being revised by BOE staff with an anticipated revision date of March 2008, which should coincide with the approval and adoption of the new Rules for Tax Appeals by the Office of Administrative Law.

If you would like copies of any of the publications, please contact Ms. Kari Hammond at 916-324-2507.

KKH:kh

Attachment

cc: Mr. Ramon J. Hirsig  
Mr. Alan LoFoso  
Mr. Steve Shea  
Ms. Barbara Alby  
Mr. Erik Caldwell  
Ms. Margaret Pennington  
Ms. Marcy Jo Mandel  
Ms. Anita Gore  
Mr. David Gau  
Ms. Randie Henry  
Ms. Kristine Cazadd  
Ms. Elizabeth Houser

**Board of Equalization**  
**Tax Appeals Publications-Update on Revisions**  
**November 2007**

<b>Publication No.</b>	<b>Publication Title</b>	<b>Revision Date</b>	<b>Revision Status</b>	<b>Anticipated Completion Date</b>
<b>17</b>	<b><i>Appeals Procedures Sales and Use Taxes and Special Taxes-</i></b> Provides general information about appeals procedures for sales and use taxes and "special " taxes and fees (for example, fuel taxes, excise taxes, and environmental fees).	07/04	Currently being revised to incorporate the new Rules for Tax Appeals.	March-08
<b>54</b>	<b><i>Tax Collection Procedures-</i></b> Designed to answer questions about options for paying a tax or fee liability and tax collection and enforcement actions that can be taken if failure to pay bill or make arrangements to pay.	10/07	No Revision Required	N/A
<b>70</b>	<b><i>Understanding Your Rights as a California Taxpayer-</i></b> Provides information about the taxpayers' rights to fair treatment, confidentiality, assistance, right to address the board, appeals, courtesy, collections, request for relief, claim for refund, and right to an advocate.	11/05	No Revision Required	N/A
<b>75</b>	<b><i>Interest and Penalties-</i></b> Designed to answer many of the questions asked about interest and penalty charges that apply to sales and use taxes.	3/06	No Revision Required	N/A
<b>76</b>	<b><i>Audits-</i></b> Explains what the taxpayer should expect from an audit and how the taxpayer can prepare to make it easier for themselves and the auditor. It also discusses how to appeal an audit if the taxpayer disagree with the results.	9/07	No Revision Required	N/A
<b>81</b>	<b><i>Franchise and Personal Income Tax Appeals-</i></b> Describes the main steps to follow in the appeals process (franchise or personal income taxes).	4/07	Currently being revised to incorporate the new Rules for Tax Appeals.	March-08
<b>142</b>	<b><i>Board Hearings: An Introduction-</i></b> Designed to answer commonly asked questions about oral hearings before the Members of the State Board of Equalization.	5/07	No Revision Required	N/A
<b>142a</b>	<b><i>Appeals Conferences: An Introduction-</i></b> Designed to answer commonly asked questions about appeals conferences.	6/07	No Revision Required	N/A
<b>143</b>	<b><i>Your Appeal Hearing Before the Board Members-</i></b> Discusses certain things an appellant must do before a hearing, and some things that they should consider, even if they are not required.	5/07	No Revision Required	N/A
<b>151</b>	<b><i>Contribution Disclosure Statements-</i></b> Questions and answers about contribution disclosure statements (i.e., Who must file?, What is a contribution?, and BOE Contact Information).	5/07	No Revision Required	N/A